



Nebraska and County Lodging Tax Return

FORM
64

Nebraska I.D. Number

County Name

Tax Period

PLEASE DO NOT WRITE IN THIS SPACE

NAME AND LOCATION ADDRESS

NAME AND MAILING ADDRESS

☐ Check this box if you have discontinued your business

1	Gross receipts from charges for hotel occupancies	1	\$	00
2	Receipts from occupancies furnished for periods of 30 continuous days or longer to the same person.....	2		
3	Receipts from exempt organizations	3		
4	Receipts from exempt governmental agencies	4		
5	Total allowable deductions (total of lines 2 through 4).....	5		00
6	Net taxable receipts (line 1 minus line 5)	6		00
7	One percent Nebraska and percent county lodging tax (line 6 multiplied by)	7		
8	Collection fee (line 7 multiplied by .025; if the result is \$75.00 or more, enter \$75.00)	8		
9	Total Nebraska and county lodging tax due (line 7 minus line 8)	9		
10	Previous balance with applicable interest at % per year and payment received through	10		

11	BALANCE DUE (total of lines 9 and 10). Pay in full with return	11	\$	
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Under penalties of law, I declare that I have examined this return, and to the best of my knowledge and belief, it is correct and

**sign
here**

Authorized Signature	() Telephone Number	Signature of Preparer Other Than Permitholder	() Telephone Number
Title	Date	Address	Date

THIS RETURN IS DUE ON OR BEFORE THE TWENTY-FIFTH DAY OF THE MONTH FOLLOWING THE TAX PERIOD INDICATED ABOVE.

Mail this return and payment to: **NEBRASKA DEPARTMENT OF REVENUE, P.O. BOX 94818, LINCOLN, NE 68509-4818**

Visit our Web site: www.revenue.ne.gov, or call 1-800-742-7474 (toll free in NE and IA) or 1-402-471-5729.

PLEASE MAKE A COPY OF THIS RETURN FOR YOUR RECORDS.

INSTRUCTIONS

WHO MUST FILE. Every person operating a hotel in this state must obtain a Nebraska Lodging Tax Permit and file a Nebraska and County Lodging Tax Return, Form 64, for each tax period. To obtain a Nebraska Lodging Tax Permit you must complete a Nebraska Tax Application Form 20. A lodging tax permit is required for each place of business in the state. After issuing your permit the department will mail preidentified returns to you for each tax period. **The location name should be the actual (d/b/a) name and location of the hotel, not the hotel ownership.**

Hotel shall mean any commercial, nonprofit, or state owned facility in which the public may, for a consideration, obtain sleeping accommodations. It includes any hotel, motel, tourist home, bed and breakfast, campground, court, lodging house, inn, or state operated hotel. Hotel shall not include any hospital, sanitarium, nursing home, chronic care center, rooming or boarding house, or dormitory or facility regularly used to house students in a facility operated by an educational institution established under Chapter 79 or 85 of the Nebraska Revised Statutes.

WHEN AND WHERE TO FILE. This return, properly signed and accompanied by a check or money order payable to the Nebraska Department of Revenue, will be considered timely filed if postmarked on or before the twenty-fifth day of the month following the tax period covered by the return. A return is required even if there have been no gross receipts. Mail to the Nebraska Department of Revenue, P.O. Box 94818, Lincoln, Nebraska 68509-4818.

PREIDENTIFIED RETURN. This return is to be used only by the permitholder whose name is printed on it. If you have not received a return for the tax period, request a duplicate from the department. Do not file returns which are photocopies, are for another tax period, or have not been preidentified. If the business name, location, or mailing address is not correct, mark through the incorrect information and plainly print the correct information.

REQUEST FOR TERMINATION OF PERMIT. If the permitholder discontinues operating the lodging business, the Nebraska lodging tax permit should be terminated. Check the block below the "Name and Location Address" on the Form 64 or complete a Nebraska Change Request, Form 22. The permit may be reinstated without charge, by filing a Nebraska Change Request, Form 22.

LODGING TAX COLLECTION FEE. The permitholder is allowed a collection fee as a reimbursement for collecting the Nebraska and county lodging tax. The amount of the current collection fee is identified on line 8.

PENALTY AND INTEREST. If the return is not filed by the due date, a penalty will be assessed in the amount of \$25.00 or ten percent of the tax due, whichever is greater. Interest on the unpaid tax will be assessed at the rate printed on line 10 from the due date until payment is received.

VERIFICATION AND AUDIT. Records to substantiate this return shall be retained and be available for a period of at least three years following the date of filing the return.

SPECIFIC INSTRUCTIONS

LINE 1. Enter the gross receipts from charges for hotel occupancies. Record both taxable and exempt gross receipts rounded to the nearest whole dollar.

LINE 2. Enter the receipts from occupancies furnished to the same person for periods of thirty (30) continuous days or longer.

LINE 3. Enter the receipts from occupancies furnished to exempt organizations. The permitholder must have a

completed sales and use tax exemption certificate from each organization for which a deduction is claimed. Schools, colleges and universities from another state are not exempt from paying the lodging tax. If you have a question regarding the status of an organization claiming an exemption, contact the Nebraska Department of Revenue or refer to the Lodging Tax Information Guide.

LINE 4. Enter the receipts from occupancies furnished to exempt Nebraska governmental agencies which have issued to you a Nebraska Resale or Exempt Sale Certificate, Form 13, with Section B completed; or federal government purchases on which you have proof that payment will be made directly by the federal government. **Payments made by guests who are reimbursed by a federal, state (Nebraska), or local governmental agency are not exempt.** Any Nebraska county, township, city, village, rural or suburban fire protection district, natural resource district, city airport authority, county airport authority, joint airport authority, drainage district organized under statutory sections 31-401 to 31-450, or county fair board within the borders of Nebraska are exempt; note, however, that purchases by a department or portion of such governmental entity that is in the business of furnishing electricity, gas, heat, or water are **taxable**. A Nebraska irrigation or reclamation district, or a Nebraska public power and irrigation district, **including any department or portion of such governmental entity** that sells electricity, gas, heat, or water is exempt. In addition, other states and governmental entities from other states are not exempt. If you have a question regarding the status of a charge made to a governmental agency, contact the Nebraska Department of Revenue, or refer to the Nebraska Lodging Tax Information Guide.

LINE 5. Round the total allowable deductions to the nearest whole dollar.

LINE 6. Round the net taxable receipts to the nearest whole dollar.

LINE 7. Compute the Nebraska and county lodging tax by multiplying the net taxable receipts times the rate entered on line 7. The rate entered on line 7 includes the one percent Nebraska lodging tax rate plus any county lodging tax in effect at the hotel's location.

LINE 10. A balance due or credit resulting from a partial payment, mathematical or clerical errors, penalty, or interest relating to prior returns will be entered in this space by the department. The amount of interest includes interest on unpaid tax through the due date of this return. If the amount due is paid before the due date, the interest will be recomputed and a credit will be given on your next return. If the amount entered has been satisfied by a previous remittance, it should be disregarded when computing the amount to remit on line 11. A credit will be indicated by the word "subtract" and can be subtracted from the amount due on line 9.

If a credit is shown, it may be applied to current tax liability. If the credit cannot be exhausted in a reasonable amount of time, a written request for a refund claim should be sent to the Nebraska Department of Revenue.

LINE 11. Attach a check or money order payable to the Nebraska Department of Revenue for the amount reported on line 11.

SIGNATURES. This return must be signed by the taxpayer, partner, or corporate officer. If the taxpayer authorizes another person to sign this return, there must be a power of attorney on file with the department.

Any person who is paid for preparing a taxpayer's return must also sign the return as preparer.